

U.S. FISH AND WILDLIFE SERVICE
FEDERAL FINANCIAL SYSTEM MANUAL
APPENDIX E
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SUMMARY OF CHANGES

<u>ACTION</u>	<u>BOC</u>	<u>BOC Description</u>
ADD	121S	Employee Settlements (not court-ordered)
ADD	232B	Rental of Exhibit Space
Change Description	233R	Federal Voicemail Communications Services [previously Federal Voice Communications Services]
Change Description	233T	Commercial Voicemail Communications Services [previously Commercial Voice Communications Services]
ADD	252C	Contracts – Data Sets
Change Description	261A	Office Supplies & Materials [previously Supplies & Materials]
ADD	261M	Motor Vehicles Supplies & Materials
ADD	264B	Field Supplies
Change Description	265C	Employee Clothing and Clothing Supplies [previously Clothing and Clothing Supplies]
DELETE	265M	Employee Supplies/Material
ADD	269D	Acquisition of Data Sets
Change Description	312E	Non-Capitalized Equipment – Information Technology Equipment, Controlled [previously Non-Capitalized Equipment – Information Technology Equipment]
ADD	312F	Non-Capitalized Equipment – Information Technology Equipment, Non- Controlled

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SUMMARY OF CHANGES (cont.)

<u>ACTION</u>	<u>BOC</u>	<u>BOC Description</u>
ADD	321L	Capitalized – Land or Mineral Interest Acquired and Held for Others

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11 PERSONNEL COMPENSATION

Comprises of gross compensation (before deductions) directly related to duties performed for the Government by Federal civilian employees, military personnel, and non-Federal personnel including payments for terminal leave, reimbursable details, and services rendered by consultants. Object Class 11 covers Object Classes 11.1 through 11.8.

All expenditures classified under Object Class 11 (and all 11XX sub-objects) are calculated by the automated payroll system (FPPS) from time and attendance reports and other payroll documents. The definitions are provided to allow managers and analysts to understand the nature of the various costs included under each sub-object class so they can use and interpret the FFS reports that contain such data.

11.1 Full-time permanent - For full-time civilian employees with permanent appointments, report:

- Regular salaries and wages paid to the employees (some of which may be withheld from the employee's check to pay taxes, to pay a bill in a credit union, or to pay the employee's share of life and health insurance).
- Other payments that become part of their basic pay (for example, geographic differentials, and critical position pay).
 - Regular salaries and wages paid while the employees are on paid leave, such as annual, sick, or compensatory leave.
 - Lump sum payments for annual leave upon separation (also known as terminal leave payments).

Excludes compensation above the basic rate, for example, overtime, or other premium pay, which will be classified in Object Class 11.5, Other personnel compensation.

Full-time permanent employees are those who are full-time civilian employees with permanent appointments as defined by the Office of Personnel Management (OPM). The nature of the employee's appointment is controlling, not the nature of the position. Include full-time permanent employees in the:

- Competitive Service with career and career-conditional appointments.
- Excepted Service whose appointments carry no restriction or condition. Include those serving trial periods or whose tenure is equivalent to career-conditional tenure in the Competitive Service. Exclude those serving on indefinite appointments and appointments limited to a specific time.
- Senior Executive Service (SES) with career appointments as defined in 5 U.S.C. 3132(a)(4) and non-career appointments as defined in 5 U.S.C. 3132(a)(7).

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- Public Health Service and the National Oceanic and Atmospheric Administration appointed as commissioned officers.

Note: Refer to your agency's human resources office for assistance on the types of appointments for staff in your agency.

Exclude full-time temporary employees who are full-time civilian employees with temporary appointments as defined by OPM who will be classified in Object Class 11.3, Other than full-time permanent.

111A	FTP Regular Civilian (GS and equivalent pay system)
111B	FTP Federal Wage System and Administratively Determined/Negotiated (General Wage System)
111C	FTP Consultant/Expert/Advisory Committee Member
111E	FTP Other Employees
111F	FTP Terminal Leave-Lump Sum Payments
111G	FTP Leave Assessment
111T	FTP Time Off Awards

11.3 Other than full-time permanent— Regular salaries and wages paid directly to other civilian Federal employees with permanent appointments who have a prearranged part-time work schedule; to full-time or part-time employees who have appointments for a limited or indefinite period of time; to consultants and other employees with appointments that require work on an irregular, intermittent, or occasional basis; and other employees who do not meet any of the above classifications including stay-in-school, summer aides, etc. Includes pay for employees in the Competitive and Expected Services with appointments that are not defined as full-time permanent. Includes pay for employees in the SES who are serving under limited term appointments as defined in 5 U.S.C. 3132(a)(5) and under emergency appointments as defined in 5 U.S.C. 3132(a)(6). Includes regular salaries and wages paid to employees while they are taking compensatory time, are on annual, sick, or other paid leave, and terminal leave payments; excludes compensation for overtime or other premium pay, which is recorded in Object Class 11.5.

113A	OTP Regular Civilian (GS and equivalent pay systems)
113B	OTP Federal Wage System and Administratively Determined/Negotiated (General Wage System)
113C	OTP Consultant/Expert/Advisory Committee Member
113E	OTP Other Employees
113F	OTP Terminal Leave-Lump Sum Payments
113G	OTP Leave Assessment

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113T OTP Time Off Award

Note: For personal services contracts with individuals, who are classified by OPM as Federal employees, classify the basic pay in this object class and classify compensation above the basic pay in Object Class 11.5, Other personnel compensation. On the other hand, classify the payments to a contractor principally for the personal services of a group of the contractor's employees according to the type of contract involved (for example, classify personal services contracts for operation maintenance of facilities under Object Class 25.4).

11.5 Other personnel compensation – All personal compensation above the basic rates paid directly to civilian employees. Excludes cash allowances for higher cost of living locations, which are classified in Object Class 12.1.

Includes:

- Overtime, which is pay for services in excess of the established work period as defined in 5 U.S.C. 5542, standby duty and administratively uncontrollable overtime as defined in 5 U.S.C. 5545, and unscheduled availability duty hours for criminal investigations as defined in 5 U.S.C. 5545a.
- Holiday pay as defined in 5 U.S.C. 5546 (b).
- Night work differential, which is pay above the basic rate for regularly scheduled night work.
- Post differentials, which are authorized under 5 U.S.C. 5925 above the basic rate for service at hardship posts abroad that are based upon conditions of environment substantially different from those in the continental United States and warrant additional pay as a recruitment and retention incentive.
- Hazardous duty pay, which is pay above the basic rate because of assignments involving performance of duties that subject the employee to hazards or physical hardships.

Note: Post differentials and hazardous duty pay result from the job or services performed. For example, a job performed at a hardship post abroad or under hazardous duty is different from what might appear to be the same job performed elsewhere and under non-hazardous conditions. Hence, both are classified with other pay in Object Class 11 and not as benefits in Object Class 12. By contrast, compensation in the form of cost of living allowances are classified as benefits in object class 12 because they do not result from the job or services performed. The cost for a job in one locale is different from the same job in another locale simply because the cost of living is higher in one locale.

- Supervisory differential, which is pay above the basic rate to adjust the compensation of a supervisor to a level greater than the highest paid subordinate. The differential applies to a General Schedule employee who supervises one or more employees not covered by the General Schedule.

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- Cash incentive awards, which are payments for cash awards that do not become part of the Federal civilian employee's basic rate of pay, such as those authorized under 5 U.S.C. 4503, 4504, 4505a, 4507, and 5384.
- Other payments above basic rates, which are payments for other premium pay, such as standby pay and premium pay in lieu of overtime and special pay that is paid periodically during the year in the same manner and at the same time as regular salaries and wages are paid. Exclude other payments, which are classified in Object Class 12.1, Civilian personnel benefits.
- Royalties to Federal scientists and inventors which may last up to 17 years and may be paid after the employee has left Federal service or to the employee's beneficiary.

115A	Overtime (includes FLSA)
115B	Awards – Monetary
115C	Interest on Back Pay
115D	Credit Hours – Paid
115E	Awards – non-Monetary
115F	Paid Holidays Worked
115G	Other Compensation – Leave Assessment
115H	Environmental/Hazardous Duty Pay
115J	Premium Pay – Standby
115K	Premium Pay – in lieu of Overtime
115M	Compensatory Time – Paid (FLSA non-exempt employees only)
115N	Extra-curricular activities stipend – in lieu of Premium Pay or Compensatory Pay
115P	Post Differentials – Foreign
115Q	Post Differentials – non-Foreign
115R	Royalties to Federal Scientists and Inventors
115T	Sunday Pay
115V	Night Work Differential
115X	Penalty Pay
115Y	Staffing Differential
115Z	Supervisory Differential

11.8 Special personal services payments – Payments for personal services that don't represent salaries or wages paid directly to Federal employees and military personnel. Include payments for:

- Reimbursable details, that is, payments to other accounts (agencies) for services of civilian employees and military personnel on reimbursable detail (both compensation and personnel benefits).

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- Reemployed annuitants, that is, payments by an agency employing an annuitant to reimburse the Civil service retirement and disability fund for the annuity paid to that employee under 5 U.S.C. 8339 through 8344.
- Non-Federal civilians, such as witnesses; casual workers, patient and inmate help, and allowances for trainees and volunteers.
- Salary equalization (authorized under 5 U.S.C. 3372 and 3584) to individuals on leave or absence while employed by international organizations or State and local governments, when the equalization payment is 50 percent or less of the person's salary.
- Staff of former Presidents paid by GSA under 3 U.S.C. 102(b).

118A	Non-Federal Employee Compensation
118D	Emergency Firefighter (EFF) Pay
118K	Payments for Reimbursable Details
118P	CSRS Reimburse - Reemployed Annuitant
118R	FERS Reimburse - Reemployed Annuitant

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12 PERSONNEL BENEFITS

Benefits for currently employed Federal civilian, military, and certain non-Federal personnel. Exclude benefits to certain former civilian and military personnel that are classified in Object Classes 13.0 and 42.0. Covers Object Classes 12.1 & 12.2. Comprised of the Government's share of benefits paid for employees incident to their employment, employer's fringe contributions, certain benefits paid directly to employees, and certain reimbursable moving expenses.

All expenditures classified to this category of sub-object codes 12.10 and 12.2X are calculated by the FPPS System. The definitions are provided here solely for information to assist in reviewing and interpreting FFS reports.

12.1 Civilian personnel benefits - Cash payments (from the agency, not funds withheld from employee compensation) to other funds for the benefit of Federal civilian employees or direct payments to these employees. Also, payments to or for certain non-Federal employees as required by law. Non-federal civilian employees are employees who are not reportable to OPM as Federal employees, such as witnesses, casual workers, trainees, and volunteers. For example, Peace Corps and VISTA volunteers, Job Corps enrollees, and U.S. Department of Agriculture Extension Service Agents.

Excludes cash incentive awards classified under Object Class 11.5 and payments to former employees resulting from their employment.

Civilian personnel benefits include:

- Insurance and annuities, which are the employer's share of payments for life insurance, health insurance, employee retirement (including payments to finance fiduciary insurance costs of the Federal Retirement Thrift Investment Board), work injury disabilities or death and professional liability insurance (which are payments to reimburse qualified Federal employees for up to one half the cost of professional liability insurance premiums, as authorized by PL. 104-208 and amended by PL 106-58).
- Recruitment, retention, and other incentives, such as:
 - Payments above the basic rate for recruitment bonuses, relocation bonuses, and retention allowances authorized by 5 U.S.C. 5753 and 5754.
 - Relocation and other expenses related to permanent change of station (PCS), except expenses for travel and transportation and the storage and care of vehicles and household goods (see subsection 83.8 of the A-11).
 - Cash allowances for separate maintenance, education for dependents, transfers for employees stationed abroad, and personal allowances based upon assignment or position, and overseas differentials,

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- Cost-of-living allowances (COLAs) as authorized under U.S.C. 5924 and 5941 and other laws.

Note: COLAs are classified as benefits in Object Class 12 (and not as compensation in Object Class 11) because they are not related to the job or service performed.

- Student loan repayment authorized by 5 U.S.C. 5379.
- Other allowances and payments such as allowances for uniforms and quarters, special pay that is paid in a lump sum (such as compensatory damages or employee settlements), reimbursements for notary public expenses, and subsidies for commuting costs, that is, payments to subsidize the costs of Federal civilian employees in commuting by public transportation.

121A	Contributions - Medicare
121B	Contributions - OASDI
121C	Retention Allowance - Payments above the basic rate for retention
121D	Public Transportation Benefits
121E	Contributions - Thrift Plan Basic (1%)
121F	Contributions - Thrift Plan Match (5%)
121G	Personnel Benefits - Leave Assessment
121H	Contributions - Accident Comp - OWCP
121I	Lost Thrift Savings Earnings
121J	Contributions - CSRS Retirement
121K	Contributions - FERS Retirement
121L	Longevity Pay - Park Police
121M	Recruitment Bonus - Payments above the basic rate for recruitment
121N	Allowances - Non-Foreign (COLA)
121O	Allowances - Foreign
121P	Contributions - Park Police Retirement
121Q	Contributions - Park Police Medical
121R	Allowances - Quarters, Meals, Uniforms, and Electricity (Uniform allowance when paid directly to employee in cash)
121S	Employee Settlements (not court-ordered)
121T	Contributions - Life Insurance/Professional Liability Insurance
121U	Allowances - Visual Identity Apparel (USGS)
121W	Contributions - Health Benefits

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121Y	Other Employee Benefits
121Z	Employer Contribution Tax Fringe Benefits - Share of any employment taxes (FICA, Medicare, Etc.) Related to employee taxable fringe benefits (e.g. taxable parking.)
1211	Relocation Bonus
1212	Relocation - Subsistence in Temporary Quarters
1213	Relocation - Real Estate Transactions (Direct Reimb.)
1214	Relocation - Relocation Service Contractor
1215	Relocation - Income Tax Allowance (RITA) and Withholding (WTA)
1216	Relocation - Miscellaneous Moving Allowance
1217	Relocation - Home Sale Incentive

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13 BENEFITS FOR FORMER PERSONNEL

Benefits for former officers and employees or their survivors that are based on (at least in part) the length of service to the Federal Government. Excludes benefits in-kind, such as hospital and medical care, which are classified under the object class representing the nature of the item purchased. Also excludes indemnities for the disability or death of former employees, which are classified under Object Class 42. Includes:

- Retirement benefits in the form of pensions, annuities, or other retirement benefits paid to former military and certain civilian Government personnel or to their survivors, exclusive or payments from retirement trust funds, which are classified as insurance claims and indemnities under Object Class 32.0.
- Separation pay, which are severance payments to former employees who were involuntarily separated through no fault of their own and voluntary separation incentive (VSI) payments, also known as “buy-outs” to employees who voluntarily separate from Federal service.
- Payments to other funds for ex-Federal employees and ex-service personnel (e.g., agency payments to the unemployment trust fund for ex-employees and one-time agency payments of final basic pay to the civil service retirement fund for employees who took the early-out under buy-out authority) and other benefits paid directly to the beneficiary. Also, Government payment to the employee’s health benefits and life insurance funds for annuitants.

130A	Severance Pay - Payments made to former employees involuntarily separated.
130B	Labor Department Unemployment Compensation
130C	Full-time Permanent Employees - Voluntary Separation Incentive Payment
130D	Less than Full-time Permanent Employees - Voluntary Separation Incentive Payment
130E	Early Buy-Out Payments to OPM (9%)
130F	Early Buy-Out Payments to OPM (15%)
130G	Other Employee Benefits - Unemployment compensation for Federal Employees and other benefits paid directly to the beneficiary. Also includes Government payment to the Employees Health Benefit Fund for annuitants.

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20 CONTRACTUAL SERVICES AND SUPPLIES

This major object class covers purchases of contractual services and supplies in Object Classes 21.0 through 26.0.

21.0 Travel and transportation of persons - Travel and transportation costs of Government employees and other persons, while in an authorized travel status, that are to be paid by the Government either directly or by reimbursing the traveler. Consists of both travel away from official stations subject to regulations governing civilian and military travel, and local travel and transportation of persons in and around the official station of an employee. Includes:

- Contracts to transport people from place to place, by land, air, or water, such as commercial transportation charges; rental or lease of passenger cars; charter of trains, buses, vessels, or airplanes; ambulance service or hearse service; and expenses incident to the operation of rented or chartered conveyances. (Rental or lease of all passenger carrying vehicles is to be charged to this object class, even though such vehicles may be used incidentally or transportation of things.)
- Incidental travel expenses which are other expenses directly related to official travel, such as baggage transfer, and telephone and telegraph expenses, as authorized by travel regulations.
- Mileage allowances for use of privately owned vehicles and related charges that are specifically authorized (such as highway, and ferry tolls). It includes rental or lease of passenger motor vehicles from Government motor pools. Also bus, subway, streetcar, and taxi fares (including tips), whether used for local transportation or for travel away from a designated post of duty.
- Subsistence for travelers which are payments to travelers of per diem allowances or reimbursement of actual expenses for subsistence. Other types of subsistence payments are classified in Object Class 25.8.
- Incidental travel expenses which are other expenses directly related to official travel, such as baggage transfer, and telephone and telegraph expenses as authorized by travel regulations.

2198	Discount - Travel
2199	Interest - Travel

Non-Foreign Travel

211A	Non-Foreign ATM Travel Advance Expense
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211B	TMC Transaction Fees
211C	Non-Foreign Commercial Transportation - Tourist Class
211D	Non-Foreign Employee Per Diem
211F	Non-Foreign Trans-Exceeds Tourist
211I	Non-Foreign Other Incidental Expenses (includes telephone calls made while in travel status)
211L	Non-Foreign Local Travel
211P	Non-Foreign POV Mileage Allowance
211R	Non-Foreign Passenger Vehicle Rental (including commercially rented passenger cars, leased vehicles, and all charges for GSA motor pool passenger cars and buses)
211T	Non-Foreign Taxi Fare
211U	Non-Foreign Late Payment Costs Payable to Employees

Foreign Travel

212A	Foreign - ATM Travel Advance Expense
212C	Foreign - Commercial Trans - Tourist Class
212D	Foreign - Employee Per Diem
212F	Foreign - Transportation by Commercial conveyance - Exceeds Tourist Class
212I	Foreign - Other Incidental Expenses (includes telephone calls made while in travel status)
212L	Foreign - Local Travel
212P	Foreign - POV Mileage Allowance
212R	Foreign - Passenger Vehicle Rental (including commercially rented passenger cars, leased vehicles, and all charges for GSA motor pool passenger cars and buses.)
212T	Foreign - Taxi Fare
212U	Foreign - Late Payment Costs Payable to Employees

Travel Associated with Relocation

213A	Non-Foreign ATM Travel Advance Expense
213B	TMC Transaction Fees
213C	Non-Foreign Commercial Transportation - Tourist Class
213D	Non-Foreign Employee Per Diem
213F	Non-Foreign Trans-Exceeds Tourist

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213I	Non-Foreign Other Incidental Expenses (includes telephone calls made while in travel status)
213L	Non-Foreign Local Travel
213P	Non-Foreign POV Mileage Allowance
213R	Non-Foreign Passenger Vehicle Rental (including commercially rented passenger cars, leased vehicles, and all charges for GSA motor pool passenger cars and buses)
213T	Non-Foreign Taxi Fare
213U	Non-Foreign Late Payment Cost Payable to Employees
213V	Non-Foreign Per Diem - House Hunting
213W	Non-Foreign Transportation - Advance House Hunting

Student Travel

219D	Daily Bus Pupil To/From School
219H	Pupil Travel
219M	Pupil Field Trips - Federal
219N	Pupil Field Trips - Non-Federal
219O	Non-Pupil Travel - Begin/End Term

22.0 - Transportation of things (including animals) - the care of such things while in process of being transported, and other services incident to the transportation of things. (Excludes transportation paid by a vendor, regardless of whether to cost is itemized on the bill, for the commodities purchased by the Government.) Includes:

- Freight and express charges by common carrier and contract carrier, including freight and express, switching, crating, refrigerating, and other incidental expenses.
- Trucking and other local transportation charges for hauling, handling and other services incident to local transportation, including contractual transfers of supplies and equipment.
- Mail transportation charges for express package services (i.e., charges for transporting freight) and postage used in parcel post. (Exclude other postage and charges that are classified under Object Class 23.3)
- Transportation of household goods related to permanent change of station (PCS). Payments to Federal employees for transportation of household goods and effects or house trailers in lieu of payment of actual expense when payment is for transfer of personnel from one official station to another. Charges for other PCS expenses are classified under Object Class 12.1, 12.2, 21.0, or 25.7, as appropriate.

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2298	Discount - Transportation
2299	Interest - Transportation
221A	Freight - Equipment
221B	Freight - Other (Includes freight or transportation charges by common or contract carriers not billed as part of the original invoice.)
221C	GSA Shipping Surcharges

22.2 Transportation and trucking - Charges for hauling, handling, and other services incident to transportation, including contractual transfers of supplies and equipment.

222C	Truck Transportation - Rental of commercially owned trucks
222D	Truck Transport - Bureau Owned
222E	Truck Transportation - GSA Owned (All charges (gas, oil, mileage use charges, etc.) for use of GSA owned vehicles except passenger vehicles which are classified under 21.1R.)
223A	Mail Transport - Parcel Post - Parcel post postage and express package services that represent charges for transporting freight (excludes other postage which is classified under Object Classes 23.5A through 23.5J).
224F	Transportation - Household Goods - GBL (includes temporary storage of household goods of less than 120 days; for longer term storage, see Object Class 25.7P)
224G	Transportation - Household Goods - Non-GBL (commuted rate or actual expense)
224K	Transportation of Mobile Home
224L	Transportation of POV (excludes mileage for POV driven by employee or family, see Object Class 21.1P)

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23 RENT, COMMUNICATIONS, AND UTILITIES

Payments for the use of land, structures, or equipment owned by others and charges for communication and utility services. Object Class 23 covers Object Classes 23.1 through 23.3. Exclude payments for rental of transportation equipment, which are classified under Object Class 21.0, Travel and transportation of person, or Object Class 22.0, Transportation of things.

23.1 Rental payments to GSA - Payments to General Service Administration (GSA) for rental of space, and rent related services. Direct obligations of rental of space and rent-related services assessed by the GSA as rent, formerly known as standard level user charges (SLUC). Excludes payments:

- To a non-Federal source, which will be reported in Object Class 23.2, Rental payments to others.
- To agencies other than GSA for space, land, and structures that are subleased or occupied by permits, which will be classified in Object Class 25.3, Purchases of goods and services from Government accounts, regardless of whether the space is owned or leased by the agency other than GSA.
- For related services provided by GSA in addition to services provided under rental payments, e.g., extra protection or extra cleaning, which will be classified in Object Class 25.3, Purchases of goods and services from Government accounts.

231A Space Rental Payments to GSA

23.2 Rental payments to others - Payments to a non-Federal source for rental space, land, and structures. Also rental payments to Federal agencies other than GS or space, land and structures are subleased or occupied by permits, regardless of whether the space is owned or leased, will be classified under Object Class 25.3.

232A Space Rental Payments to Others
232B Rental of Exhibit Space

23.3 Communications, utilities, and miscellaneous charges - Rental or lease of information technology equipment and services, postal services and rentals, and utility services. Includes:

- Rental or lease of information technology equipment, include any hardware or software, or equipment or interconnected system or subsystem of equipment that is used in the automatic acquisition, storage, manipulation, management, movement, control, display, switching, interchange, transmission, or reception of data or information, such as mainframe, mid-tier, and workstation computers. Exclude contractual services involving the use of equipment in the possession of others, such as computer time-sharing or data center outsourcing, which will be classified in Object Class 25.7, Operation and maintenance of equipment.

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- Information technology services include data, voice, and wireless communication services, such as long-distance telephone services from other federal agencies or accounts. Excludes charges for maintenance of information technology and related training and technical assistance, when significant and readily identifiable in the contract or billing, which will be classified in Object Class 25.7, Operation and maintenance of equipment.
- Postal services and rentals include postage (exclude parcel post and express mail service for freight); contractual mail (include express mail service for letters) or messenger service; and rental of post office boxes, postage meter machines, mailing machines, and teletype equipment.
- Utility services, include heat, light, power, water gas, electricity, and other utility services.
- Telephone equipment and services including local and intercity voice and data usage, telegraph, facsimile, radio, audio/video and data transmission terminal equipment and services. Telephone calls made by employees while in travel status and claimed on travel vouchers should be charged to Object Class 21.1i or 21.2i.
- Equipment rental or lease. Does not include charges for maintenance of leased equipment and technical assistance when significant and readily identifiable in the contract or billing, which are classified under Object Class 25. Includes periodic charges under lease-purchase agreements for equipment, except when the lease is essentially equivalent to an installment purchase. When the lease-purchase agreement is equivalent to an installment purchase, payments should be classified under Object Class 31.0. Payments under lease-purchase contracts for construction of structures are classified under Object Classes 32 or 43.
- Miscellaneous charges, for example, periodic charges under purchase rental agreements for equipment. (Payments subsequent to acquisition of title to the equipment should be classified under Object Class 31.0, Equipment.)

Exclude payments under lease-purchase contracts for construction of buildings, which will be classified in Object Class 32.0, Land and structures, or Object Class 43.0, Interest and dividends, and for lease-purchase contracts for information technology and telecommunications equipment which will be classified in Object Class 32.0, Equipment.

2398	Discount - Rent, Communications & Utilities
2399	Interest - Rent, Communications, & Utilities
233A	GSA Communications Non-FTS
233B	GSA Communications FTS (includes FTS 2000)
233C	Commercial Communications Charges - Local
233D	Commercial Communications charges - Long Distance (includes electronic mail)

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233E	Wireless Communications (cell phones and beepers)
233F	Telephone Equipment - Leases, Rentals, Repairs, and Maintenance
233G	Postage - includes franked government mail and metered mail
233H	Postage - Box & Meter Rental
233J	Express Mail - includes courier and messenger services
233K	Utilities
233L	Equipment Rental (not otherwise classified)
233M	Equipment Rental - Information Technology
233N	Software Rental - Information Technology
233O	Equipment Rental - Data Communications
233P	Equipment Rental - Copiers
233Q	Equipment Rental - Heavy (without operator)
233R	Federal Voicemail Communications Services
233S	Federal Data Communications Services
233T	Commercial Voicemail Communications Services
233U	Commercial Data Communications Services

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24 PRINTING AND REPRODUCTION

Printing and reproduction obtained from the private sector or from other Federal entities:

- Typesetting and lithography.
- Duplicating.
- Standard forms when specially printed or assembled to order and printed envelopes and letterheads.
- Publication or notices, advertising, radio and television time.
- Photo composition, photography, blueprinting, photostating, and microfilming.
- The related composition and binding operations performed by the GPO, other agencies, or other units of the same agency on a reimbursable basis, and commercial printers or photographers.

Note: In determining subclasses for administrative use, agencies may appropriately maintain a distinction between traditional printing technologies and photostatic reproduction.

241A	Printing & Reproduction - GPO
241B	Binding - GPO
241E	Printing & Reproduction - Within Government, Not GPO
241F	Binding - Within Government, Not GPO
242A	Print & Reproduction - Commercial (commercial printers and photographers)
242B	Binding - Commercial
243C	Copy Centers - charges incurred for all common processes of duplicating obtained on a contractual or reimbursable bases for equipment such as copying machines, mimeographing, and stencil equipment.
243D	Graphics Center

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25 OTHER CONTRACTUAL SERVICES

Obligations for contractual services with non-Federal sources that are not otherwise classified will be reported under this object class, which covers 25.1 through 25.8.

Includes all charges for contractual services relating to the furtherance of Federal programs and the repairs and maintenance of government facilities and equipment. Includes fixed ownership and use rate for working capital fund equipment. Also includes services contracts for the rental of heavy equipment with operator and rental of aircraft with pilot. Supplies and materials furnished by the contractor in connection with such services are included. Exclude charges for services in connection with the initial installation of equipment, when performed by the vendor, which are classified under Object Class 31. Improvements to lands and structures even when performed by contract are classified in Object Class 32.

25.1 Advisory and assistance services - Services acquired by contract from non-Federal sources (that is, the private sector, foreign governments, State and local governments, tribes) as well as from other units within the Federal Government. This object class consists of three types of services:

- Management and professional support services.
- Studies, analyses, and evaluations.
- Engineering and technical services.

Each is described in further detail below.

Excludes:

- Information technology consulting services, which have large scale systems acquisition and integration or large scale software development as their primary focus. Classify these in Object Class 31.0, Equipment.
- Personnel appointments and advisory committees. Classify these in Object Class 11.3, Other than full-time permanent.
- Contracts with the private sector for operation and maintenance of information technology and telecommunication services. Classify these in Object Class 25.7, Operation of maintenance of equipment.
- Architectural and engineering services as defined in the Federal Acquisition Regulations (FAR) 36.102 (40 U.S.C. 541).
- Research on theoretical mathematics and basic medical, biological, physical, social, psychological, or other phenomena, which will be classified in Object Class 25.5, Research and development contracts.

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- Other contractual services classified in Object Classes 25.2, Other services, through 25.8, subsistence and support of persons, and 26.0, supplies and materials.

Management and professional support services, that:

- Assist, advise, or train staff to achieve efficient and effective management and operation of organizations, activities, or systems (including management and professional support services for information technology and R&D activities).
- Are normally closely related to the basic responsibilities and mission of the agency contracting for the services, and
- Support or contribute to improved organization of program management, logistics, management, project monitoring and reporting, data collection, budgeting, accounting, performance, auditing, and administrative/technical support for conferences and training programs. Exclude auditing of financial statements, which will be classified in Object Class 25.2, Other services.

Studies, analyses, and evaluations provide organized analytic assessments or evaluations in support of policy development, decision-making, management, or administration. Include:

- Studies in support of information technology and R&D activities.
- Models, methodologies, and related software supporting studies, analyses, or evaluations.

Engineering and technical services (excluding routine engineering services and operation and maintenance of information technology and data communications services) that:

- Support the program office during the acquisition cycle by providing such services as information technology architecture development, systems engineering, and technical direction (FAR 9.505-1(b)).
 - Ensure the effective acquisition, operation, and maintenance of a major acquisition, weapon system or major system, as defined in OMB Circular No. A-109 and in this Circular's supplement, Capital Programming Guide.
 - Provide direct support of a major acquisition or weapons system that is essential to planning, R&D, production, or maintenance of the acquisition or system.
 - Include information technology consulting services, such as information technology architecture design and capital programming, and investment control support services.
 - Include software services such as implementing a web-based, commercial off-the-shelf software product that is an integral part of a consulting services contract.
- Contracts – Consultants

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25.2 Other Services - Report contractual services with non-Federal sources that are not otherwise classified under this object class. For example:

- Auditing of financial statements when done by contract with the private sector. Exclude performance auditing by contract with the private sector, which will be classified in Object Class 25.1, Advisory and assistance services and auditing of financial statements when done by contract with another Federal Government entity, which will be classified in Object Class 25.3, Purchases of goods and services from Government accounts.
- Typing and stenographic service contracts with the private sector.
- Tuition for the general education of employees (e.g. for courses for credit leading to collect or post graduate degrees). Exclude tuition for training closely-related to the basic responsibilities and mission of the agency, which are classified under Object Class 25.1, Advisory and assistance services.
- Fees and other charges for abstracting land titles, premiums on insurance (other than payments to the Office of Personnel management) , and surety bonds.

Excludes:

- Advisory and assistance services contracts, which are classified under Object Class 25.1, Advisory and assistance services.
- Contractual services reported in other Object Classes 21.0, 22.0, 23.1-23.3, 24.0, 25.1, 25.3-25.8, and 26.0.
- Services in connection with the initial installation of equipment when performed by the vendor, which will be classified in Object Class 31.0, Equipment.
- Expenditure transfers between Federal accounts which are classified in Object Classes 25.3, Purchases of goods and services from Government accounts, and 92.0. Undistributed, as described below.
- Repair, and maintenance, and storage of vehicles and storage of household goods, which are reported in Object Class 25.7, Operation and maintenance of equipment.
- Repairs and alterations to buildings, which are classified in Object Class 25.4, Operation and maintenance of facilities, or 32.0, Land and structures, as appropriate.
- Subsistence and support of persons, which is classified as Object Class 25.8, Subsistence and support of persons.
- Research and development contracts which will be classified in object classes, Advisory and assistance services, 25.4, Operation and maintenance of facilities, and 25.5, Research and development contracts, as appropriate.

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252A	Contracts - Architectural & Engineering - contracts for professional services of architects or engineers.
252B	Information Technology support Services
252C	Contracts – Data Sets – Non-federal contracts issued for acquisition of data in any format that will be manipulated by automated means.
252D	Contracts - Drilling
252E	Real Property, Appraisals, Titles, and Fees
252F	Joint Funding Agreements – Agreements or contracts relating to joint efforts between a Federal agency and another governmental entity (State, local, etc.) where some level of funding is provided by the Non-Federal entity. Excludes grants, subsidies, and other aid for which cash payments are made by a Federal agency to a Non-Federal organization, which are to be classified under Object Class 41. Includes law enforcement agreements if funding is charged by another Federal, State, or local agency. Otherwise Object Class 25.2Z.
252G	Direct State Services Vouchers
252H	Contracts - Information Technology Services
252I	Contracts - Indian Self-Determination Services
252J	Contracts - Consultants - non-advisory
252K	Contracts - On-site Contract Personnel (Non-Federal)
252L	Contracts – Airplanes & Helicopters – Includes service contracts for hire or charter of aircraft with pilot from both commercial services and other government agencies (including OAS).
252M	Contracts - Mapping
252N	Contracts - Operation of Facilities - Includes contractual services for the operation of Bureau facilities and for operation of recreational facilities, e.g., campsite and visitor centers. Includes guard service, snow removal, custodial and groundskeeping services, rug cleaning, garbage collection, etc.
252P	Contracts - Photo lab Operations
252Q	Contracts - Aerial Photography - Contractual services for the collection of data through aerial photography and the related mapping.
252R	Contracts - Professional Services – Contracts for professional services such as for cadastral surveys, veterinarian services, and work of a similar nature. (Excludes architectural and engineering services that is classified in Object Class 25.2A).
252S	Tuition
252T	Training/Conference Registration Fees

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252U	Contracts - Studies - Contracts for studies or inventories which involve the procurement of definitive information or data in support of mission oriented tasks, e.g., archeological inventories, soil-vegetative inventories, wildlife habitat analysis, minerals surveys, geologic information, socioeconomic data collection, environmental studies, etc.
252V	Contracts - Training Services – contractual services to obtain or develop training course materials and/or instructors from commercial or other government agencies. Does not include Bureau training courses for Bureau employee. Tuition for developed, off-the-shelf training courses is classified under Object Class 25.9T.
252W	Advertising - Public Printer
252X	Advertising - Commercial (includes newspaper advertisements and notices)
252Y	Student Expenses - Extracurricular
252Z	Other

25.3 Other purchases of goods and services from Government accounts - Purchases from other Federal Government agencies or accounts that are not otherwise classified. Includes:

- Rental payments to Federal government accounts other than the GSA Federal Buildings Fund.
- Interagency agreements for contractual services (including the Economy Act) for the purchase of goods and services, except as described below.
- Expenditure transfer between Federal Government accounts for jointly-funded grants or projects.

Excludes:

- Purchases from State and local governments, the private sector, and Government sponsored enterprises which will be classified in 25.2, Other services.
- Data communication services (voice, data, and wireless) from other agencies or accounts, which will be classified in Object Class 23.3, Communications, utilities, and miscellaneous charges.
- Agreements with other agencies to make repairs and alterations to buildings, which are classified in Object Classes 25.4, Operation and maintenance of facilities, or 32.0, Land and structures, as appropriate.
- Storage and maintenance of vehicles and household goods, which are classified in Object Class 25.7, Operation and maintenance of equipment.
- Subsistence and support of persons, which is classified in Object Class 25.8, Subsistence and support of persons.
- Development of software, or for software or hardware maintenance, which are classified in Object Classes 31.0, Equipment and 25.7, Operation and maintenance of equipment, respectively.

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- Advisory and assistance services, which are classified in Object Class 25.1, Advisory and assistance services.
- Payments made to other agencies for services of civilian employees or military personnel or reimbursable detail, which are classified in Object Class 11.8, Special personal services payments.
- Contractual services classified under Object Classes 21.0, 22.0, 23.1-23.3, 24.0, 25.2, 25.4-25.8, and 26.

253A	GSA Reimbursable Work Authority - Recurring
253B	GSA Reimbursable Work Authority - Non-recurring
253C	Rental Agreements for other Federal Agencies
253G	Reimbursable Agreements - Internal
253H	Reimbursable Agreements - Other Agency
253M	WCF Information Technology & Related Services
253N	WCF Survey, Inspection, and Related Services
253O	WCF Bureau Operated Vehicles and Aircraft
253P	WCF Fixed Ownership Rate
253Q	WCF Science, Engineering, and Related Services
253R	WCF Equipment Use Charge
253S	WCF Overhead Assessed
253T	WCF Training Center
253V	WCF Drilling and Related Services
253W	WCF Contributions/Billings
253X	WCF Water Studies, Lab Analyses, and Related Services
253Y	WCF Publications

25.4 Operation and maintenance of facilities - Operation and maintenance of facilities when done by contract with the private sector or another Federal Government account include:

- Government-owned contractor-operated facilities (GOCOs).
- Service contracts and routine repair of facilities and upkeep of land.
- Operation of facilities engaged in research and development activities.

Excludes alterations, modifications, or improvements to facilities and land, which will be reported in Object Class 32.0, Land and structures.

Charges incurred for repairs and maintenance of buildings, and like items when done under contract. Contractual services for the operation of Bureau facilities, recreational facilities, campsites, visitor centers, etc. are classified under Object Class 25.4B.

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254A	Operation, Maintenance & Repairs - Buildings
254B	Operations, maintenance & Repairs – Other Structures & Facilities

25.5 Research and development contracts - Contracts for the conduct of basic and applied research and development.

Excludes:

- Advisory and assistance services for research and development (Object Class 25.1, Advisory and assistance services).
- Operation and maintenance of R&D facilities (Object Class 25.4, Operation and maintenance of facilities).

255A	Joint Funding Agreements - R&D
255C	Direct State Services Vouchers - R&D
255D	Private Sector - R&D

25.6 Medical care - Payments to contracts for medical care. Include payments to:

- Medicare contractors.
- Private hospitals.
- Nursing homes.
- Group health organizations for medical care services provided to veterans.
- Carriers by the Employees and retired employees health benefits fund and CHAMPUS.

Excludes:

- Contracts with individuals who are reportable under Office of Personnel Management regulations as Federal employees (Object Class 11.3, Other than full-time permanent, or 11.5, Other personnel compensation, as appropriate).
- Payments to compensate casual workers and patient help (Object Class 11.8, Special personal services payments).

256M	Medical and Health Care Services
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25.7 Operation and maintenance of equipment - Operation, maintenance, repair, and storage of equipment, when done by contract with the private sector or another Federal Government account. Includes:

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- Storage and care of vehicles and storage of household goods, including those associated with a permanent change of station (PCS). Obligations for other PCS expenses are classified under Object Class 12.1, 12.2, 21.0, or 22.0.
- Operation and maintenance of information technology systems, including maintenance that is part of a rental contract, when significant and readily identifiable in the contract or billing.

Excludes:

- Rental of information technology systems, services and other rentals, which are classified in Object Class 23.3, Communications, utilities, and miscellaneous charges.
- Contracts where the principal purpose is to develop or modernize software, which are classified in Object Class 31.0, Equipment.

257A	Expenses - Storage
257B	Expenses - Shop
257C	Repairs & Maintenance - Information Technology Equipment
257D	Repairs & Maintenance - Vehicle
257E	Repairs & Maintenance - Other
257F	Service Facility - Research Center
257G	Service Facility - Heavy Equipment
257H	Service facility - Other
257I	Repairs & Maintenance - Equipment
257J	Per Call Repairs & Maintenance - Equipment
257K	Per Call Repairs & Maintenance - Equipment - Information Technology
257L	Maintenance - Voice communications Equipment
257M	Maintenance - Data Communications Equipment
257P	Storage of Household Goods under PCS (For less than 120 days, see Object Class 22.4F.)

25.8 Subsistence and support of persons - Contractual services with the public or another Federal government account for the board, lodging, and care of persons, including prisoners (except travel items, which are classified under Object Class 21.0, Travel and transportation of persons, and hospital care, which is classified under Object Class 25.6, Medical care).

2598	Discount - Other Services
2599	Interest - Other Services
258A	Subsistence

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26.0 Supplies and materials - Commodities that are:

- Ordinarily consumed or expended within one year after they are put into use.
- Converted in the process of construction or manufacture.
- Used to form a minor part of equipment or property.
- Other property of little monetary value that does not meet any of the three criteria listed above, at the option of the agency.

Includes:

- Office supplies, such as pencils, paper, calendar pads, notebooks, standard forms (except when specially printed or assembled to order), unprinted envelopes, other office supplies, and property of little monetary value, such as desk trays, pen sets, and calendar stands.
- Publications, such as pamphlets, documents, books, newspapers, periodicals, records, cassettes, or other publications whether printed, microfilmed, photocopied, or otherwise recorded for auditory or visual use that are off-the-shelf rather than specially ordered by or at the request of the agency. Excludes publication acquired for permanent collections, which are classified under Object Class 31.0, Equipment.
- Information technology supplies and materials, such as manuals, data storage media (CD-ROM, diskettes, digital tape), and toner cartridges for laser printers for fax machines. Excludes purchases of software, which should be classified in either Object Class 25.1, Advisory and assistance services or Object Class 31.0, Equipment.
- Chemicals, surgical and medical supplies.
- Fuel used in cooking, heating, generating power, making artificial gas, and operating motor vehicles, trains, aircraft, and vessels.
- Clothing and clothing supplies, such as materials and sewing supplies used in manufacture of wearing apparel.
- Provisions such as food and beverages.
- Cleaning and toilet supplies.
- Ammunition and explosives.
- Materials and parts used in the construction, repair, or production of supplies, equipment, machinery, buildings, and other structures.

Exclude charges for off-the-shelf software purchases which should be classified in Object Class 25.1, Advisory and assistance services, if the purchase is an integral part of a consulting services contract, or Object Class 31.0, Equipment, if the purchase is considered equipment.

2698	Discount - Supplies
2699	Interest - Supplies

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261A	Office Supplies & Materials - (Non-FEDSTRIP)
261B	Student Supplies & Materials
261C	Stores Inventory Acquisition
261F	Supplies - FEDSTRIP
261J	Price Variation On Sale of Goods
261M	Motor Vehicles Supplies and Materials – Materials and parts used in the repair and maintenance of motor vehicles and heavy equipment.
261X	Laboratory Supplies
262A	Books
262F	Periodicals & Subscriptions
262J	Library Materials Not Books
263O	Information Technology Supplies & Materials
264A	Building Supplies
264B	Field Supplies
264J	Recurring Reimbursable GSA Special Work
264K	Non-Recurring Reimbursable GSA Special Work
265C	Employee Clothing and Clothing Supplies
265F	Food & Beverage - Human Consumption
265S	Employee Supplies - Safety
267A	Ammunition
269A	Animal Food (includes purchase of hay)
269B	Satellite Data
269C	Ink & Chemicals
269D	Acquisition of Data Sets – the acquisition of data, other than satellite imagery, that will be manipulated by automated means.
269F	Fuel - Motor Vehicle, Aircraft, Etc.
269G	Fuel - Cooking, Heating, Etc.

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30 ACQUISITION OF ASSETS

This major object class covers Object Classes 31.0 through 33.0. Includes capitalized (that is, depreciated) assets and non-capitalized assets.

31.0 Equipment - Purchases of:

- Personal property of a durable nature, that is, property that normally may be expected to have a period of service of a year or more after being put into use without material impairment of its physical condition or functional capacity.
- The initial installation of equipment when performed under contract.

Includes:

- Transportation equipment. Obligations for vehicles, including passenger-carrying automobiles, motor trucks, and motorcycles; tractors, aircraft; trains; and steamships, barges, power launches, and other vessels.
- Furniture and fixtures. Obligations for movable furniture, fittings, fixtures, and household equipment. Includes desks, tables, chairs, typewriters, word processing equipment, and calculators.
- Publications for permanent collections.
- Tools and implements.
- Machinery including construction machinery. Obligations for engines, generators, manufacturing machinery, transformers, ship equipment, and pumps, and other production and construction machinery.
- Instruments and apparatus. Obligations for surgical instruments, x-ray apparatus, electronic equipment, scientific instruments and appliances, measuring and weighing instruments and accessories, photographic equipment, picture projection equipment and accessories, and mechanical drafting devices.
- Software - Includes obligations for the purchase of custom and commercial off-the-shelf software, regardless of cost.

Excludes software that is an integral part of consulting services contracts, as defined in Object Class 25.1. Also excludes rental of information technology systems and services, which are classified under Object Class 23.3

- Information technology hardware or software, custom and commercial off-the-shelf software, regardless of cost, such as central processing units (CPUs), modems, signaling equipment, telephone and telegraph equipment, and large scale system integration services. Excludes software that is a integral part of consulting services contracts, as defined in Object Class 25.1, Advisory and assistance services. Also excludes rental of information technology systems and

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services, which are classified under Object Class 23.3, Communications, utilities, and miscellaneous charges.

- Armaments including special and miscellaneous military equipment. Obligations for tanks, armored carriers, tractors, missiles, machine guns, small arms, bayonets, anti-aircraft guns, artillery, searchlights, detectors, fire-control apparatus, submarine mine equipment, ammunition hoists, torpedo tubes, and other special and miscellaneous military equipment.

Excludes supplies and materials classified under Object Class 26.0, Supplies and materials; purchase of fixed equipment, which is classified under Object Class 32.0, Land and structures; and operation, maintenance and repair of equipment classified in Object Class 25.7, Operation and maintenance of equipment.

31.1 Equipment over capitalization threshold per property number/item.

Major equipment, furniture, and other personal property with an acquisition cost over the capitalization threshold per individual property number/item. Also used for property/equipment add-ons under either of the following two conditions; (1) the object class is used when the purchase price is at or above the capitalization threshold, or (2) when an item's original purchase price is below the threshold and there is an add-on during the same fiscal year that brings the value at or above the threshold.

3198	Discount - Equipment
3199	Interest - Equipment
311A	Capitalized - Equipment
311B	Capitalized - Equipment On Loan
311D	Capitalized - Information Technology Software (over \$100,000)
311E	Capitalized - Information Technology Equipment
311H	Capitalized - Furniture & Fixtures
311J	Capitalized - Copier/Duplicator
311K	Capitalized - Heavy Machinery
311L	Capitalized - Transportation Equipment (Includes Horses)
311Z	Motor Vehicle Proceeds Expended

31.2 Equipment under capitalization threshold per property number/item.

Equipment, furniture, and other personal property with an acquisition cost under the capitalization threshold per individual property number/item. Any shipping or transportation costs charged by the contractor, and service charges for initial installation when performed under contract by the vendor is included in the acquisition cost. It is also used for property/equipment add-on costing less than the capitalization threshold, when the item being added to is not capitalized and the total cost of both the items being added to and the add-on is at or above the capitalization threshold, if the add-on will be paid for in a different fiscal year from the item being added to.

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312A	Non-Capitalized - Controlled Equipment
312B	Non-Capitalized - Non-Controlled Equipment
312D	Non-Capitalized - Information Technology Software
312E	Non-Capitalized - Information Technology Equipment, Controlled – under \$5,000 threshold that is reported in the property systems.
312F	Non-Capitalized – Information Technology, Equipment, Non-Controlled – under \$5,000 threshold that is not reported in the property systems.
312G	Non-Capitalized - Furniture & Fixtures, Controlled
312H	Non-Capitalized - Furniture & Fixtures, Non-Controlled
312J	Non-Capitalized - Copier/Duplicator
312K	Non-Capitalized - Heavy Machinery
312P	Non-Capitalized - Publications, Permanent Collections
312T	Non-Capitalized - Vehicles (Includes Horses)
312X	Artwork & Artifacts

32.0 Land and structures -

Comprises of land and interests in land, buildings and other structures, roads, additions to buildings, nonstructural (or resource) improvements such as fences and landscaping, and fixed equipment additions and replacements when acquired under contract. Pre-acquisition costs not to be included in the valuation of the land, easement, or right-of-way should be classified as Object Class 25 or 26.

Purchase and improvement (additions, alterations, and modifications) includes:

- Land and interest in lands, including easements, rights of way.
- Buildings and other structures, including principal payments under lease-purchase contracts for construction of buildings.
- Nonstructural improvements of land, such as landscaping, fences, sewers, wells, and reservoirs.
- Fixed equipment when acquired under contract (whether an addition or a replacement). These are fixtures and equipment that become permanently attached to or a part of buildings or structures. Examples include; elevators, plumbing, power-plant boilers, fire-alarm systems, lighting or heating systems, and air-conditioning or refrigerating systems. Include the cost of the initial installation when performed under contract. Excludes routine maintenance and repair, which will be classified in Object Class 25.4, Operation and maintenance of facilities.

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3298	Discount - Land & Structures
3299	Interest - Land & Structures
321A	Capitalized - Land Acquisition
321E	Capitalized - Easements & Right-Of-Way
321L	Land or Mineral Interest Acquired and Held for Others – Acquisition of land or mineral interests that are held for others such as the Indian Land Consolidation Act.
322B	Capitalized - Bridges - Constructed
322C	Capitalized - Bridges - Purchased
322D	Capitalized - Dams - Constructed
322E	Capitalized - Dams - Purchased
322R	Capitalized - Roads - Constructed
322S	Capitalized - Roads - Purchased
322Z	Capitalized - Other Non-Structure Improvements Includes costs for installation of fences, wells, reservoirs, cattleguards, water catchments, pipelines, seeding, tree planting, and items of a similar nature which are considered improvements on public lands when acquired under contract.
323A	Capitalized - Land Acquisitions - Administrative Site
323B	Capitalized – Buildings Constructed costs for the construction of a building, when acquired under contract. Maintenance cost for buildings, including care, upkeep, and protection should be charged to Object Class 25 or 26.
323C	Capitalized – Buildings Purchased costs for the purchase of an existing building, as well as, principal payments under lease-purchase contracts for the acquisition of a building. Maintenance charges for buildings, including care, upkeep, and protection, should be charged to Object Class 25 or 26.
323H	Capitalized – Improvements Cost for site improvements, such as additions, alterations, betterments (including landscaping), or rehabilitations of buildings or structures, when acquired under contract. Maintenance charges for site improvements, including care, upkeep, and protection should be charged to Object Class 25 or 26.
323Y	Capitalized - Other Structures & Facilities – Constructed Cost for the construction of other structures and facilities, such as recreation or campgrounds, when acquired under contract. Cost for additions, alterations, betterments, or rehabilitation of other structures and facilities should be charged to Object Class 32.2H. Maintenance charges for other structures and facilities, including care, upkeep, and protection should be charged to Object Class 25 or 26.

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323Z	Capitalized - Other Structures & Facilities Purchased Cost for the purchase of other structures and facilities, such as recreation or campgrounds. Cost for additions, alterations, betterments, or rehabilitation of other structures and facilities should be charged to Object Class 32.3H. Maintenance charges for other structures and facilities, including care, upkeep, and protection should be charged to Object Class 25 or 26.
324J	Capitalized - Major Machinery & Fixed Equipment
325A	Non-Capitalized - Land Acquisition
325E	Non-Capitalized - Easements & Right-Of-Way
326B	Non-Capitalized - Bridges - Constructed Costs for design, construction, additions, alterations, improvements, rehabilitation, replacements, and all other contract costs should be charged to this object class. Maintenance charges for bridges, including care, upkeep, and protection should be charged to Object Class 25 or 26.
326C	Non-Capitalized - Bridges – Purchased Costs for the purchase of existing bridges. Maintenance charges should be charged to Object Class 25 or 26.
326D	Non-Capitalized - Dams - Constructed
326E	Non-Capitalized - Dams - Purchased
326R	Non-Capitalized - Roads – Construction Costs for design, construction, additions, alterations, improvements, rehabilitation, replacements, and all other contract costs should be charged to this object class. Maintenance charges for roads, including care, upkeep, and protection should be charged to Object Class 25 or 26.
326S	Non-Capitalized - Roads – Purchased Costs for the purchase of existing roads (including culverts). Maintenance charges should be charged to Object Class 25 or 26.
326Z	Non-Capitalized - Other Non-Structure Improvements
327A	Non-Capitalized - Land Acquisitions - Administrative Site
327B	Non-Capitalized - Buildings - Constructed

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327C	Non-Capitalized - Buildings - Purchased
327H	Non-Capitalized - Improvements Costs for installation of fences, wells, reservoirs, cattleguards, water catchments, pipelines, seeding, tree planting, and other items of a similar nature, which are considered improvements on public lands when acquired under contract. Maintenance costs for these items, including care, upkeep, and protection should be charged to Object Class 25 or 26.
327Y	Non-Capitalized - Other Structures & Facilities - Constructed
327Z	Non-Capitalized - Other Structures & Facilities - Purchased
328J	Non-Capitalized - Major Machinery & Fixed Equipment

33.0 Investments and loans - Includes purchase of:

- Stocks, bonds, debentures, and other securities that are neither U.S. Government securities nor securities of wholly-owned Federal Government enterprises.
- Temporary or permanent investments.
- Interest accrued at the time of purchase and premiums paid on all investments. Including payments over par value for the purchase of Government securities and discounts under par value on sales of Government securities.

In credit liquidating accounts, includes payments for defaulted loan guarantees in those cases where the default has not resulted in foreclosure, so that the Government acquires title to the note rather than title to physical assets. If payment occurs for which there is no asset property or enforceable notes so that the payment is a sunk cost, it should be included under Object Class 42.0.

For credit programs, see Section 85 of the OMB Circular A-11 for object classification related to defaults.

331A	Investments in Securities
332A	Loans

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40 GRANTS AND FIXED CHARGES

This major object class covers Object Classes 41.0 through 44.0.

41.0 Grants, subsidies, and contributions - Cash payments to States, other political subdivisions, corporations, associations, and individuals for:

- Grants (including revenue sharing).
- Subsidies (including credit program costs).
- Gratuities and other aid (including readjustment and other benefits for veterans, other than indemnities for death or disability).

Contributions to foreign countries, international societies, commissions, proceedings, or projects that are:

- Lump sum or quota of expenses.
- Fixed by treaty.
- Discretionary grants.

Taxes imposed by State and local taxing authorities where the Federal Government has consented to taxation (excluding the employer's share of Federal Insurance Contribution Act taxes) and payments in lieu of taxes.

Note: Obligations under grant programs that involve the furnishing of services, supplies, materials and the like by the Federal Government, rather than cash, are not charged to this object class, but to the object class representing the nature of the services, articles, or other items that are purchased.

411C	Local, State and Foreign Cooperative Agreements
411G	Local, State and Foreign Grants
411P	PILT - Other Revenue Sharing
412A	Grants Subsidy & Contributions Other
412B	Credit Reform Loan Subsidies
413A	Indian Tribal Government Grant
414A	Grants to Insular Areas
415A	R&D Cooperative Agreements

42.0 Insurance claims and indemnities - Benefit payments from the social insurance and Federal retirement trust funds and payments for losses and claims including those under the Equal Access to Justice Act. Include:

Social insurance and retirement payments for individuals from trust funds for:

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- Social security.
- Medicare.
- Unemployment insurance.
- Railroad retirement.
- Federal civilian retirement.
- Military retirement.
- Other social insurance and retirement programs.

Insurance payments from Federal insurance revolving funds, such as the Bank insurance fund, for:

- Liquidation and insurance.
- Litigation settlements due receivers and trustees.
- Working capital outlays.
- Net case resolution losses.
- Other unpaid resolution obligations, not otherwise classified.

(Note: Classify other payments by Federal insurance revolving funds to object classes to which they apply, for example classify premiums on investments in Object Classes 33.0, Investments and loans and interest expenses in Object Class 43.0, Interest and dividends.)

Other claim or indemnity payments:

- To veterans and former civilian employees or their survivors for death or disability, whether service-connected or not.
- Of claims and judgments arising from court decisions or abrogation of contracts; indemnities for the destruction of livestock, crops, and the like; damage to or loss of property; and personal injury or death.
- To or for persons displaced as a result of Federal and federally assisted programs, as authorized under 42 U.S.C. 4622-4624.
- For losses made good on Government shipments.
- From liquidating accounts on guarantees where no asset is received and where forgiveness is not provided by law.

Payments to former employees or their survivors for death or disability, whether service connected or not. Payments of claims and judgments arising from court decisions or abrogation of contracts; indemnities for the destruction of livestock, crops, and the like; damage to or loss of property including tort claims; and personal injury or death. Includes payments to or for persons displaced as a result of Federal and federally assisted programs. Includes losses made good on Government shipments and payments on guarantees where no asset is received and where forgiveness is not provided by law.

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421A	Insurance Claims
421D	Tort Claims - Vehicle
421E	Tort Claims - Other
421I	Loan Guarantee Defaults Interest
421J	Indemnities & Other Claims
421L	Loan Guarantee Defaults
421R	Loan Guarantee Default % Reduction

43.0 Interest and dividends - Include:

- Payments to creditors for the use of moneys loaned, deposited, overpaid, or otherwise made available.
- Distribution of earnings to owners of trust or other funds.
- Interest payments under lease-purchase contracts for construction of buildings.

Exclude the interest portion of the payment of claims when a contract has been delayed by the Government. Classify these costs under the same object class used for the original contract.

Dividends - Dividends payments are the distribution of earnings to owners of a trust or other fund.

431A	Interest
432A	Dividends

44.0 Refunds - Payments of amounts previously collected by the Government. Include:

- Payments to correct errors in computations, erroneous billing, and other factors.
- Payments to former employees or their beneficiaries for employee contributions to retirement and disability funds (e.g., payments made when employees die before retirement or before their annuities equal the amount withheld).

Note: In the account receiving the refund, previously recorded obligations will be reduced in the appropriate object class(es) by the amount of the refund, if the refund is received in the same year as the obligations are reported.

In the account receiving the refund, previously recorded obligations will be reduced in the appropriate object class(es) by the amount of the refund, if the refund is received in the same year as the obligations are reported.

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Payments to creditors for the use of moneys loaned, deposited, overpaid, or otherwise made available, and the distribution of earnings to owners of trust or other funds. Includes interest payments under lease purchase contracts for construction of buildings.

441A	Refunds
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90 OTHER

This major object class covers object classes 91.0 through 99.5

91.0 Unvouchered - Charges that may be incurred lawfully for confidential purposes and are not subject to detailed vouchering or reporting.

Expenditures made lawfully for confidential purposes, including authorized payments made by law enforcement personnel to informants, which are not subject to detailed vouchering or reporting.

910A Unvouchered

92.0 Undistributed - Charges that cannot be distributed to the object classes listed above.

93.0 Limitation on expenses - This object class is used when there is an annual limitation on administrative or other expenses for revolving and trust funds. (See Section 83.6 of the OMB Circular A-11)

99.0 Subtotal, obligations - This entry is automatically generated by MAX:

- For direct or allocation account obligations, the subtotal stub entry should appear when more than one object class category is reported in a single account.

For reimbursable obligations, the subtotal stub entry, "Reimbursable obligations," should appear, even if all reimbursable obligations are classified in a single object class category.

99.5 Below reporting threshold - Use this object class adjustment line when:

- The sum for an object class entry is \$500 thousand or less, that is, it is below the reporting threshold, and
- The sum of all the below threshold amounts rounds to \$1 million or more.

There will be only one adjustment line per object class schedule. It will:

- Follow the last subtotal (object class 99.0) for the schedule.
- Be coded 9995 in MAX.

Do not report amounts of more than \$4 million in this object class, unless approved by OMB.